

**WEST CENTRAL COMMUNITY ACTION  
Independent Auditors' Report  
Financial Statements  
And  
Supplemental Information  
Schedule of Findings and Questioned Costs  
September 30, 2007**

# WEST CENTRAL COMMUNITY ACTION

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WEST CENTRAL COMMUNITY ACTION  
Board of Directors, Officers and Management

**Officers**

Delbert King  
Larry King  
Joyce Rodenborn

President  
Vice-President  
Secretary

**Board Members**

<u>County</u>	<u>Representing Government</u>	<u>Representing Private</u>	<u>Representing Low-Income</u>
Cass	Dave Dunfee	Dr. Keith Swanson	Eleanor Tietz
Crawford	John Lawler	Vacant	Dan Muhlbauer
Fremont	Chuck Larson	Rayann West	Becky Fitcher
Harrison	Larry King	Bob Wentworth	Don Rodasky
Mills	Ron Kohn	Vacant	Vacant
Monona	Charles Brown, Sr.	Vacant	Richard Swain
Montgomery	Steve Ratcliff	Linda Southworth	JoAnn Thomas
Page	Elaine Armstrong	Bill Royer	Vacant
Pottawattamie	Delbert King	Darlene McMartin	Marci Ludington
Shelby	Richard Ferry	Joyce Rodenborn	Judith Knapp

**Management**

Joel Dirks	Executive Director
Barb English	Fiscal Officer
Dennis Lawson	Human Resource Director
Glenna Thompson	Child Care Resource and Referral Director
Janice Nielsen	Youth Services Director
Marilyn Rodacker	Energy/Housing Director
Erin Hudson	Outreach Development Director
Lynne Tremel	WIC Coordinator
Douglas Paine	Senior Aide Project Director
Billye Dollen	Executive Secretary
Mary Cummings	FADSS Program Manager

The Board of Directors and Officers of West Central Community Action represent each of the counties. The board members shall serve as follows:

- a. One-third shall be persons who are currently on a board of supervisors or their designee and appointed each January by each county board.
- b. One-third shall be persons who are representatives of business, industry, labor, religious, welfare and education organizations, or other major interest groups. Individuals are nominated by these interest groups and elected by the Organization's Board of Directors to a three year term with no limit on the numbers of terms they may serve.
- c. At least one-third shall be persons who, according to federal guidelines, have incomes at or below poverty level and are elected by such persons, or are representatives elected by such persons for a three year term with no limit on the number of terms they may serve.



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### Independent Auditors' Report

To the Board of Directors  
West Central Community Action  
Harlan, IA

We have audited the accompanying statement of financial position of West Central Community Action as of September 30, 2007 and the related statements of activities, functional expenses, and cash flows for the year then ended. These financial statements are the responsibility of West Central Community Action's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of West Central Community Action as of September 30, 2007, and the changes in its net assets and its cash flows for the year then ended in conformity with U.S. generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 14, 2008 on our consideration of West Central Community Action's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purposes of forming an opinion on the basic financial statements of West Central Community Action taken as a whole. The supplemental information as listed in the table of contents, including the accompanying Non-GAAP supplemental information and the Schedule of Expenditures of Federal Awards, as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-profit Organizations*, is presented for the purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

*Williams & Company P.C.*  
Certified Public Accountants

Sioux City, Iowa  
March 14, 2008

WEST CENTRAL COMMUNITY ACTION  
Statement of Financial Position  
September 30, 2007

<u>Assets</u>	<u>Current</u>	<u>Local Property and Equipment</u>	<u>Total</u>
Current Assets			
Cash	\$ 860,829		\$ 860,829
Short-Term Investments	715,168		715,168
Receivables			
Grant Awards and Contracts - Note 2	1,029,015		1,029,015
Other	16,570		16,570
Prepaid Expenses	23,757		23,757
Total Current Assets	<u>2,645,339</u>		<u>2,645,339</u>
Property and Equipment - Note 4			
Land		\$ 45,985	45,985
Building and Leasehold Improvements		1,496,984	1,496,984
Vehicles and Equipment		<u>1,304,549</u>	<u>1,304,549</u>
		2,847,518	2,847,518
Accumulated Depreciation		<u>1,233,705</u>	<u>1,233,705</u>
Net Property and Equipment		<u>1,613,813</u>	<u>1,613,813</u>
Total Assets	<u>2,645,339</u>	<u>1,613,813</u>	<u>4,259,152</u>
<u>Liabilities and Net Assets</u>			
Liabilities			
Accounts Payable	363,964		363,964
Cash Deficits	747,938		747,938
Accrued Interest	1,393		1,393
Accrued Compensated Absences	115,685		115,685
Payroll Taxes and Benefits Payable	153,581		153,581
Accrued Vacation	266,766		266,766
Note Payable Shelby County State Bank - Note 8		137,013	137,013
Note Payable USDA - Note 8		560,420	560,420
Deferred Revenue - Note 3	9,784		9,784
Total Liabilities	<u>1,659,111</u>	<u>697,433</u>	<u>2,356,544</u>
Net Assets			
Unrestricted			
Designated for Programs	104,918		104,918
Undesignated	<u>881,310</u>	<u>916,380</u>	<u>1,797,690</u>
Total Net Assets	<u>986,228</u>	<u>916,380</u>	<u>1,902,608</u>
Total Liabilities and Net Assets	<u>\$ 2,645,339</u>	<u>\$ 1,613,813</u>	<u>\$ 4,259,152</u>

See Accompanying Notes to Financial Statements

WEST CENTRAL COMMUNITY ACTION  
Statement of Activities  
For the Year Ended September 30, 2007

	Current	Local Property and Equipment	Total
Support and Revenue			
Government Funding Sources			
U.S. Department of Labor	\$ 453,891		\$ 453,891
U.S. Department of Energy	245,347		245,347
U.S. Department of Health and Human Services	8,856,948		8,856,948
U.S. Department of Agriculture	1,637,892		1,637,892
FEMA	42,115		42,115
State and Local Grants and Contract Revenue	610,221		610,221
County Support	34,350		34,350
Program Income and Donations	9,154		9,154
Interest Income	41,353		41,353
Other Revenue	224,519		224,519
Investment in Plant		33,540	33,540
In Kind Contributions	32,075		32,075
Total Support and Revenue	<u>12,187,865</u>	<u>33,540</u>	<u>12,221,405</u>
Expenses			
Program Services			
Low Income Home Energy Assistance Program (LIHEAP)	2,541,755		2,541,755
Head Start	3,211,452		3,211,452
Wrap Around Child Care Grant	541,565		541,565
Weatherization Assistance	643,381		643,381
Utility Weatherization Assistance	287,119		287,119
Women, Infants and Children	454,501		454,501
Children & Adult Care Food Program - Homes	919,441		919,441
Children & Adult Care Food Program - Centers	313,832		313,832
Child Care Resource and Referral	1,011,398		1,011,398
Family Development	366,394		366,394
Senior Service America, Inc.	518,011		518,011
I Care	22,224		22,224
H/M/S Empowerment	49,373		49,373
Pottawattamie Empowerment	312,044		312,044
C/M/M Empowerment	92,984		92,984
Corner Counties Empowerment	58,391		58,391
Emergency Food and Shelter Program	42,812		42,812
Other Programs	255,876		255,876
Support Activities			
Cost Allocation Pools	365,182		365,182
Undesignated Fund Expenses	95,371		95,371
Depreciation		116,113	116,113
Loss on Sale of Fixed Assets		478,133	478,133
Total Expenses	<u>12,103,106</u>	<u>594,246</u>	<u>12,697,352</u>
Excess (Deficiency) of Support and Revenue Over Expenses Before Transfers	84,759	(560,706)	(475,947)
Transfer (To) From Other Funds	<u>(7,295)</u>	<u>7,295</u>	<u>-</u>
Increase (Decrease) in Net Assets	77,464	(553,411)	(475,947)
Net Assets - Beginning of Year	908,764	1,469,791	2,378,555
Net Assets - End of Year	<u>\$ 986,228</u>	<u>\$ 916,380</u>	<u>\$ 1,902,608</u>

See Accompanying Notes to Financial Statements

WEST CENTRAL COMMUNITY ACTION  
Statement of Functional Expenses  
For the Year Ended September 30, 2007

	Program Services	Indirect Management and General	Total
Expenses			
Personnel	\$ 3,994,188	\$ 359,101	\$ 4,353,289
Fringe Benefits and Payroll Taxes	1,245,417	104,156	1,349,573
Contract Labor	534,583	-	534,583
Supplies	293,587	11,180	304,767
Rent	349,958	18,937	368,895
Equipment and Buildings	85,455	7,321	92,776
Interest	-	34,455	34,455
Travel	136,860	8,012	144,872
Telephone	74,758	4,631	79,389
Utilities	48,685	11,047	59,732
Assistance to Individuals	4,060,905	14,546	4,075,451
Other Direct Expenses	582,250	90,999	673,249
In-Kind Professional Services	32,075	-	32,075
Depreciation	-	116,113	116,113
Loss on Sale of Fixed Assets	-	478,133	478,133
Indirect Costs	550,204	(550,204)	-
Total Expenses	<u>\$ 11,988,925</u>	<u>\$ 708,427</u>	<u>\$ 12,697,352</u>

See Accompanying Notes to Financial Statements

WEST CENTRAL COMMUNITY ACTION  
Statement of Cash Flows  
For the Year Ended September 30, 2007

<u>Cash Flows from Operating Activities</u>	
Cash Received from Grants	\$ 11,527,377
Cash Received from Contributions	9,154
Interest Received	41,353
Cash Received From Other Income	248,813
Cash Paid to Employees and Suppliers	(12,049,128)
Interest Paid	<u>(33,062)</u>
Net Cash (Used) by Operating Activities	(255,493)
<u>Cash Flows from Investing Activities</u>	
Proceeds from Sale of Fixed Assets	253,208
Purchase of Property and Equipment	<u>(33,540)</u>
Net Cash Provided by Investing Activities	219,668
<u>Cash Flows from Financing Activities</u>	
Cash Overdraft	747,938
Payments on Note Payable	<u>(260,503)</u>
Net Cash Provided by Financing Activities	<u>487,435</u>
Net Decrease in Cash	451,610
Cash Balances - Beginning of Year	<u>1,124,387</u>
Cash Balances - End of Year	<u><u>\$ 1,575,997</u></u>
<u>Reconciliation of Change in Net Assets to Net Cash (Used)</u>	
<u>by Operating Activities</u>	
(Decrease) in Unrestricted Net Assets	\$ (475,947)
Adjustments to Reconcile (Decrease) in Unrestricted Net Assets to Net Cash (Used) by Operating Activities	
Depreciation	116,113
Loss on Sale of Assets	478,133
Changes in Asset and Liability Accounts Affecting Cash	
Receivables	(307,773)
Prepaid Expenses	(6,846)
Accounts Payable and Liability to Funding Sources	(37,853)
Deferred Revenue	<u>(21,320)</u>
Net Cash (Used) by Operating Activities	<u><u>(255,493)</u></u>

See Accompanying Notes to Financial Statements



WEST CENTRAL COMMUNITY ACTION  
Notes to Financial Statements  
September 30, 2007

**Note 1 – Summary of Significant Accounting Policies**

West Central Community Action (WCCA) is a private nonprofit corporation and is exempt from income tax under Section 501(c) (3) of the Internal Revenue Code and a similar section of the Iowa income tax law which provides tax exemption for corporations organized and operated exclusively for religious, charitable or educational purposes. The Organization was incorporated in 1965 under the laws of the State of Iowa under Chapter 504 of the Code of Iowa. The Organization is not considered a private foundation for income tax reporting purposes.

WCCA serves the Iowa counties of Cass, Crawford, Fremont, Harrison, Mills, Monona, Montgomery, Page, Pottawattamie, and Shelby.

WCCA's primary purpose is to administer and deliver social services for needy citizens in western and southwest Iowa. Funding and support is generally provided through contracts with the federal, state, and local government agencies and through local community support. These programs are operated for the benefit of eligible participants as defined under guidelines issued by the respective granting agencies.

- A. **Fund Accounting** – The accounts of the Organization are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by a separate set of self-balancing accounts which comprise its assets, liabilities, net assets, revenues and expenses.
- B. **Basis of Accounting** – Basis of accounting refers to when revenues and expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. These financial statements are prepared on the accrual basis of accounting in conformity with U.S. generally accepted accounting principles. Revenues are recognized when earned and expenses are recorded when the liability is incurred.
- C. **Basis of Presentation** – Net assets and revenues, expenses, gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of the Organization and changes therein are classified and reported as follows:

**Unrestricted Net Assets** – Net assets that are not subject to donor-imposed stipulations.

Revenues are reported as increases in unrestricted net assets unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in unrestricted net assets. Gains and losses on investments and other assets or liabilities are reported as increases or decreases in unrestricted net assets unless their use is restricted by explicit donor stipulation or by law.

WEST CENTRAL COMMUNITY ACTION  
Notes to Financial Statements  
September 30, 2007

**Note 1 – Summary of Significant Accounting Policies (Continued)**

Current assets primarily represent resources provided through Federal and State grant awards or contract revenue and support from other organizations. These funds are used to finance operations of various programs in accordance with applicable grant or contract provisions. Other revenue such as donations and interest income are also used to finance program activities. The following is a description of the principal programs administered by the organization.

- a. **Community Service Block Grant (CSBG)** is funded by the U.S. Department of Health and Human Services through the Iowa Department of Human Rights on an annual basis. The grant provides funding for the administration of human service programs or provides direct support to individual programs, which require co-funding to complete their activities.
- b. **Low Income Home Energy Assistance Program (LIHEAP)** is funded by the U.S. Department of Health and Human Services through the Iowa Department of Human Rights. It provides funds to low income homes to assist with the payment of utility bills.
- c. **Head Start** is funded by the U.S. Department of Health and Human Services through an annual grant. Head Start provides a comprehensive developmental program for preschool children, primarily all of whom come from low income families.
- d. **Senior Service America, Inc.** funds the Senior Aides grant. The program provides employment activities for senior citizens.
- e. **Child and Adult Care Food Program** is funded by the U.S. Department of Agriculture through the Iowa Department of Education under annual contracts. The contracts provide assistance for food and nutritional needs of low-income children enrolled in head start centers and day care homes.
- f. **Special Supplemental Food Program for Women, Infants, and Children (WIC)** is funded by the U.S. Department of Agriculture through the Iowa Department of Public Health under an annual grant. The program provides nutritional assistance to low income woman who are pregnant or who have an infant child, and to children under the age of five years.
- g. **Child Care Resource and Referral** is funded through a grant from the Iowa Department of Human Services. The program provides for the development and operation of child care resource and referral services.
- h. **Family Development and Self-Sufficiency Demonstration Grant** is funded by the Iowa Department of Human Rights. The program provides family development and self-sufficiency counseling assistance to low income households.
- i. **Weatherization Assistance** programs are funded through grants from both the U.S. Department of Energy and the U.S. Department of Health and Human Services through the Iowa Department of Human Rights. Additional funding is provided by area utility companies to supplement the grants. The programs provide resources to weatherize the homes of qualifying low-income households.
- j. **Wrap Around Child Care Grants** are funded by the U.S. Department of Health of Human Services through the Iowa Department of Human Services. The program provides basic care for children during the breaks in the core Head Start schedule, so as to provide a continuous level of care year-round.

WEST CENTRAL COMMUNITY ACTION  
Notes to Financial Statements  
September 30, 2007

**Note 1 – Summary of Significant Accounting Policies (Continued)**

k. Other programs administered by the Organization are as follows:

<u>Title</u>	<u>Expenses</u>
Head Start Parent Fund	\$ 3,615
Early Head Start Collaboration Fund	1,923
Project Helper	10,591
Project Share	15,875
I Care	22,224
Harrison/Monona/Shelby Empowerment	49,373
Pottawattamie Empowerment	312,044
Cass/Mills/Montgomery Empowerment	92,984
Corner Counties Empowerment	58,391
Pottawattamie Quality Rating	63,893
Harrison/Monona/Shelby Quality Improvement	4,526
Harrison/Monona/Shelby Dental Health	1,379
Community Food Assistance	10,605
Shelby County Early Childhood Center	42,306
Clarinda Early Childhood Center	19,263
Emergency Food and Shelter Program	42,812
Child Care Quality Ratings System	143,469

- D. **Contributions** – Contributions, including unconditional promises to give, are recognized as revenue in the period received. Conditional promises to give are not recognized until they become unconditional; that is, when the conditions on which they depend are substantially met. Contributions of assets other than cash are recorded at their estimated fair value. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. All contributions of the Organization are recorded as unrestricted net assets for the year ended September 30, 2007.
- E. **In-Kind Contributions** – The Organization recognizes donated labor, services, materials and rent-free usage of facilities and equipment as in-kind revenues at the time the services and materials are received. These in-kind contributions and the corresponding expense are valued at their estimated fair market value and recognized in the financial statements in accordance with grant requirements.
- F. **Estimates** – The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, gains, expenses, and losses during the reporting period. Actual results could differ from those estimates.

WEST CENTRAL COMMUNITY ACTION  
Notes to Financial Statements  
September 30, 2007

**Note 1 – Summary of Significant Accounting Policies (Continued)**

- G. **Assets, Liabilities and Net Assets** – The following accounting policies are followed in preparing the statement of financial position:

**Cash and Cash Equivalents** – For purposes of the statement of cash flows, the Organization considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash and cash equivalents.

**Investments** – Short term investments consist of Certificates of Deposit. The market value of these Certificates of Deposit is equal to the face value of the certificates.

**Receivables from Grantor Agencies** – Reimbursement procedures used for grants and contracts may result in timing differences between program reimbursements and expenses as of the beginning and end of the year. Receivables from grantor agencies represent an excess of expenses over cash basis reimbursements at year end. Other Accounts Receivable consist of amounts due from local non-federal grants and refunds from utility companies.

**Property and Equipment** – Property and equipment purchased with grant funds are recorded as a program expense in the grant expending the funds and recorded in the plant accounts to allow for tracking the historical cost of acquired fixed assets and the related depreciation. Depreciation has been provided using the straight - line method over the estimated useful lives of the respective assets, generally 3 to 40 years. The net property and equipment is recorded as an unrestricted net asset in these financial statements.

**Deferred Revenue** – Deferred revenue represents an excess of cash advances by the funding source over accrued expenses at year end.

**Compensated Absences** – Employees of the Organization accumulate a limited amount of earned but unused vacation payable to employees. Amounts representing the cost of compensated absences are recorded as liabilities of the Undesignated Fund. This liability has been computed based on rates of pay in effect at September 30, 2007.

- H. **Indirect Cost Plan** – The Agency charges indirect program costs to an indirect cost pool and distributes these costs to programs on the basis of an indirect cost rate approved by the Department of Health and Human Services. The Indirect rate is applied to the program's wages and fringe benefits in determining the amount of indirect cost charged to each program from the indirect cost pool. Other common costs are allocated to programs on the basis of usage logs, space utilized, or other methods determined from recorded activities.

WEST CENTRAL COMMUNITY ACTION  
Notes to Financial Statements  
September 30, 2007

**Note 1 – Summary of Significant Accounting Policies (Continued)**

- I. **Financial Instruments** – Financial instruments, which potentially subject the Organization to concentration of credit risk, consist of cash and cash equivalents. The Organization maintains its cash balances in six local area banks. The accounts are insured up to \$100,000 per each banking institution. At the end of the year the Organization had \$968,083 of cash deposits in banks, of which \$479,923 was over the insured limits. However, the banks with deposits in excess of the insured amounts have pledged securities they were holding as collateral for the deposits.
- J. **Advertising Costs** – Advertising costs are expensed as incurred. Total advertising costs were \$13,424 for the year ended September 30, 2007.

**Note 2 – Grant Receivables**

A summary of contract/grant receivables follows:

	<u>Receivable</u>
Community Service Block Grant .....	\$ 35,849
Low Income Home Energy Assistance .....	122,075
Head Start .....	182,285
Wrap Around Child Care Grant .....	36,725
WIC .....	111,034
CACFP – Homes.....	77,998
CACFP – Centers .....	30,157
Child Care Resource and Referral .....	175,482
Family Development .....	89,797
Senior Service America, Inc. ....	14,645
Harrison/Monona/Shelby Empowerment .....	7,977
Pottawattamie Empowerment .....	96,985
Cass/Mills/Montgomery Empowerment .....	15,538
Corner Counties Empowerment .....	8,655
Pottawattamie County Quality Rating .....	245
Harrison/Monona/Shelby Dental Health.....	1,379
Child Care Quality Ratings System .....	<u>22,189</u>
 Total Grant Receivable .....	 \$ <u>1,029,015</u>

**Note 3 – Deferred Revenues**

A summary of grant/contract advances follows:

	<u>Advances</u>
Weatherization Assistance.....	\$ 2,901
Emergency Food and Shelter Program .....	6,883
Total Deferred Revenues .....	<u>\$ 9,784</u>

WEST CENTRAL COMMUNITY ACTION  
Notes to Financial Statements  
September 30, 2007

**Note 4 – Property and Equipment**

Property and equipment are recorded at cost and consists of the following:

	Balance October 1, 2006	Additions	Retirements	Balance September 30, 2007
Land	\$ 57,985		\$ 12,000	\$ 45,985
Buildings/Leasehold Improvements	2,218,191		721,207	1,496,984
Office Furnishings and Equipment	722,906	\$ 18,184	109,711	631,379
Vehicles	679,964	17,817	24,611	673,170
	3,679,046	36,001	867,529	2,847,518
Less Accumulated Depreciation	1,251,319	116,113	133,727	1,233,705
Net	\$ 2,427,727	\$ (80,112)	\$ (733,802)	\$ 1,613,813

**Note 5 – Operating Leases**

The Organization leases administrative and program office space, vehicles and office equipment under operating leases extending from 2008 through 2020.

Minimum future rental payments under existing leases for the next five years are as follows:

Year Ending	Amount
2008 .....	\$ 124,390
2009 .....	76,318
2010 .....	71,359
2011 .....	70,459
2012 .....	31,207
2013-2017 .....	82,655
2018-2020 .....	49,593

All other rental expenses come from month-to-month lease agreements.

**Note 6 – 403(B) Retirement Plan**

The Organization subscribes to a tax deferred annuity retirement plan covering substantially all employees who normally work more than 20 hours per week. The plan is administered by AXA Equitable. Employees are allowed to contribute a percentage of their wages and the Organization matches a portion of each employee's contribution. During the year ended September 30, 2007, the Organization contributed \$15,307.

WEST CENTRAL COMMUNITY ACTION  
Notes to Financial Statements  
September 30, 2007

**Note 7 - IPERS**

Starting in February 1999, employees were offered the option of switching from the 403(b) Plan to IPERS. The Organization will pay the employer share on either IPERS or the 403(b), but not both.

Iowa Public Employees Retirement System (IPERS) is a cost-sharing multiple-employer defined benefit pension plan administered by the State of Iowa. IPERS provides retirement and death benefits which are established by state statute to plan members and beneficiaries. IPERS issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to IPERS, P.O. Box 9117, Des Moines, Iowa, 50306-9117.

Plan members are required to contribute 3.70% of their annual covered salary and the Organization is required to contribute 5.75% of annual covered payroll. Effective July 1, 2007 the employee contribution increased to 3.90% and the employer contribution increased to 6.05%. Contribution requirements are established by state statute. The Organization's contribution to IPERS for the year ended September 30, 2007 was \$192,618, equal to the required contribution for this year.

**Note 8 – Notes Payable**

**Shelby County State Bank** – The Organization obtained a note payable from Shelby County State Bank on June 12, 2001 for \$125,000 to purchase a building to house Head Start in Council Bluffs. The terms of this note were changed in January 2006 to a variable interest rate which is currently at 7.375%. The note matures January 14, 2018. The monthly payments are \$1,268. At September 30, 2007 the balance was \$109,109. The note is secured by a real estate mortgage on the commercial building in Council Bluffs.

The Organization also entered into a note payable from Shelby County State Bank in January 2006 for \$39,749 with an interest rate of 6.45% to purchase two 2006 Dodge vans. The note matures in January 2011. The monthly payments are \$777. At September 30, 2007 the balance was \$27,904. The note is secured by the vans.

**Note Payable Bank Iowa** – The organization entered into a loan agreement with Bank Iowa, Clarinda, Iowa for \$400,000 at an interest rate of 6.7% to be used for the construction project in Clarinda, Iowa. The terms of the loan agreement requires a payment of \$150,000 on January 22, 2005 with the balance amortized over 15 years with a monthly payment of \$2,218. The terms of the note were fixed at March 31, 2005 with monthly payments of \$2,350 and the note maturing on January 1, 2020. On November 1, 2006 the note was paid in full with the proceeds from the sale of the Clarinda property.

WEST CENTRAL COMMUNITY ACTION  
Notes to Financial Statements  
September 30, 2007

**Note 8 – Notes Payable (Continued)**

**Note Payable United States Department of Agriculture** – On September 25, 2003, the Organization entered into a Loan Resolution Security Agreement with the United States Department of Agriculture Rural Development for \$525,000, with an interest rate of 4.25%. The note matures September 2043. The monthly payment is \$2,300. At September 30, 2007 the balance was \$507,355.

On September 25, 2003, the Organization entered into a Loan Resolution Security Agreement with the United States Department of Agriculture Rural Development for \$85,000, with an interest rate of 4.25%. The note matures September 2043. The monthly payment is \$373. At September 30, 2007 the balance was \$53,065. Both of the notes payable to the United States Department of Agriculture are secured by real estate in Harlan.

The following is a schedule of future principal payments for the long term debt:

<u>Year Ending</u> <u>June 30,</u>	<u>Amount</u>
2008	\$ 23,518
2009	24,959
2010	26,493
2011	21,784
2012	19,945
Thereafter	<u>580,734</u>
Total	\$ <u>697,433</u>

**Note 9 – Risk Management**

West Central Community Action is exposed to various risks of loss related to torts; theft or, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. The Organization assumes liability for any deductibles and claims in excess of coverage limitations. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years.



WEST CENTRAL COMMUNITY ACTION  
Notes to Financial Statements  
September 30, 2007

**Note 10 – Sale of Building**

West Central Community Action sold the Clarinda Early Childhood Center to a daycare provider for a loss of \$478,133 during the fiscal year. The building was completed in February 2005 with a CDBG grant of \$357,228, a 15-year loan of \$253,097 and local donations of \$154,668. The daycare provider qualified for a 40-year low-interest loan to purchase the facility from the Organization. This in turn would keep the yearly costs of the daycare and the Organization at a lower level, and would allow the daycare to continue providing these needed services to the community. The Organization's board of directors approved selling the building for the amount of the loan, and the daycare assumed the responsibility for paying back the CDBG grant if the building were sold in the future. The board felt that since the community had made donations to help construct the center, to sell the building for more than the amount of the loan would contradict the charitable intent behind the initial donations.

SUPPLEMENTAL INFORMATION

WEST CENTRAL COMMUNITY ACTION  
Combining Statement of Financial Position  
September 30, 2007

		Designated Funds		

Designated Funds				
Wrap Around Child Care Grants	Head Start Parent Fund	Early Head Start Collaboration	Weatherization Assistance	Utility Weatherization Assistance
	\$ 2,782		\$ 3,051	\$ -
\$ 36,725		\$ 1,399		
<u>36,725</u>	<u>2,782</u>	<u>1,399</u>	<u>3,051</u>	<u>-</u>
			81,362	
-	-	-	81,362	-
			41,603	
-	-	-	39,759	-
<u>36,725</u>	<u>2,782</u>	<u>1,399</u>	<u>42,810</u>	<u>-</u>
2,183			150	
34,542		1,399		
			2,901	
<u>36,725</u>	<u>-</u>	<u>1,399</u>	<u>3,051</u>	<u>-</u>
	2,782		39,759	
-	<u>2,782</u>	-	<u>39,759</u>	-
<u>\$ 36,725</u>	<u>\$ 2,782</u>	<u>\$ 1,399</u>	<u>\$ 42,810</u>	<u>\$ -</u>
				(continued)

WEST CENTRAL COMMUNITY ACTION  
Combining Statement of Financial Position (Continued)  
September 30, 2007

	Designated Funds		
	WIC	CACFP (Homes)	CACFP (Centers)
<u>Assets</u>			
Current Assets			
Cash			
Short-Term Investments			
Receivables			
Grant Awards and Contracts	\$ 111,034	\$ 77,998	\$ 30,157
Other			2,395
Prepaid Expenses			
Total Current Assets	<u>111,034</u>	<u>77,998</u>	<u>32,552</u>
Property and Equipment			
Land			
Building and Leasehold Improvements			
Vehicles and Equipment	29,433		
	<u>29,433</u>	<u>-</u>	<u>-</u>
Accumulated Depreciation	28,914		
Net Property and Equipment	<u>519</u>	<u>-</u>	<u>-</u>
Total Assets	<u>111,553</u>	<u>77,998</u>	<u>32,552</u>
<u>Liabilities and Net Assets</u>			
Liabilities			
Accounts Payable	7,443	63,720	30,383
Cash Deficits	103,591	14,278	2,169
Accrued Interest			
Accrued Wages			
Payroll Taxes and Benefits Payable			
Accrued Vacation			
Note Payable Shelby County State Bank			
Note Payable USDA			
Deferred Revenue			
Total Liabilities	<u>111,034</u>	<u>77,998</u>	<u>32,552</u>
Net Assets			
Unrestricted			
Designated for Programs			
Undesignated	519		
Total Net Assets	<u>519</u>	<u>-</u>	<u>-</u>
Total Liabilities and Net Assets	<u>\$ 111,553</u>	<u>\$ 77,998</u>	<u>\$ 32,552</u>

Designated Funds

Child Care Resource and Referral	Family Development	Senior Service America, Inc.	Project Helper	Project Share	I CARE
			\$ 39,757	\$ 18,398	\$ 13,182
\$ 175,482 560	\$ 89,797	\$ 14,645		82	1,390
<u>176,042</u>	<u>89,797</u>	<u>14,645</u>	<u>39,757</u>	<u>18,480</u>	<u>14,572</u>
78,551	18,964	5,255			
78,551	18,964	5,255	-	-	-
62,240	18,964	4,639			
16,311	-	616	-	-	-
<u>192,353</u>	<u>89,797</u>	<u>15,261</u>	<u>39,757</u>	<u>18,480</u>	<u>14,572</u>
62,224	3,293	82			13
113,818	86,504	14,563			
<u>176,042</u>	<u>89,797</u>	<u>14,645</u>	<u>-</u>	<u>-</u>	<u>13</u>
16,311	-	616	39,757	18,480	14,559
<u>16,311</u>	<u>-</u>	<u>616</u>	<u>39,757</u>	<u>18,480</u>	<u>14,559</u>
<u>\$ 192,353</u>	<u>\$ 89,797</u>	<u>\$ 15,261</u>	<u>\$ 39,757</u>	<u>\$ 18,480</u>	<u>\$ 14,572</u> (continued)

WEST CENTRAL COMMUNITY ACTION  
Combining Statement of Financial Position (Continued)  
September 30, 2007

	Designated Funds		
	H/M/S Empowerment	Pottawattamie Empowerment	C/M/M Empowerment
<u>Assets</u>			
Current Assets			
Cash			
Short-Term Investments			
Receivables			
Grant Awards and Contracts	\$ 7,977	\$ 96,985	\$ 15,538
Other			
Prepaid Expenses			
Total Current Assets	<u>7,977</u>	<u>96,985</u>	<u>15,538</u>
Property and Equipment			
Land			
Building and Leasehold Improvements			
Vehicles and Equipment		11,407	
	-	11,407	-
Accumulated Depreciation		7,126	
Net Property and Equipment	<u>-</u>	<u>4,281</u>	<u>-</u>
Total Assets	<u>7,977</u>	<u>101,266</u>	<u>15,538</u>
<u>Liabilities and Net Assets</u>			
Liabilities			
Accounts Payable	252	16,347	3,606
Cash Deficits	7,725	80,638	11,932
Accrued Interest			
Accrued Wages			
Payroll Taxes and Benefits Payable			
Accrued Vacation			
Note Payable Shelby County State Bank			
Note Payable USDA			
Deferred Revenue			
Total Liabilities	<u>7,977</u>	<u>96,985</u>	<u>15,538</u>
Net Assets			
Unrestricted			
Designated for Programs			
Undesignated		4,281	
Total Net Assets	<u>-</u>	<u>4,281</u>	<u>-</u>
Total Liabilities and Net Assets	<u>\$ 7,977</u>	<u>\$ 101,266</u>	<u>\$ 15,538</u>

Designated Funds

<u>Corner Counties Empowerment</u>	<u>Pottawattamie County Quality Rating</u>	<u>HMS Quality Improvement</u>	<u>HMS Dental</u>	<u>Community Food Assistance Program</u>
	\$ 4,520			\$ 4
\$ 8,655	245 114	\$ 6,076	\$ 1,379	
<u>8,655</u>	<u>4,879</u>	<u>6,076</u>	<u>1,379</u>	<u>4</u>
-	-	-	-	-
-	-	-	-	-
<u>8,655</u>	<u>4,879</u>	<u>6,076</u>	<u>1,379</u>	<u>4</u>
1,375 7,280	4,879	6,076	1,379	4
<u>8,655</u>	<u>4,879</u>	<u>6,076</u>	<u>1,379</u>	<u>4</u>
-	-	-	-	-
<u>\$ 8,655</u>	<u>\$ 4,879</u>	<u>\$ 6,076</u>	<u>\$ 1,379</u>	<u>\$ 4</u>

(continued)



WEST CENTRAL COMMUNITY ACTION  
Combining Statement of Financial Position (Continued)  
September 30, 2007

	Designated Funds		
	Shelby County Early Childhood Center	Clarinda Early Childhood Center	Emergency Food and Shelter Program
<u>Assets</u>			
Current Assets			
Cash	\$ 31,852	\$ -	\$ 6,897
Short-Term Investments			
Receivables			
Grant Awards and Contracts			
Other			
Prepaid Expenses			
Total Current Assets	31,852	-	6,897
Property and Equipment			
Land	15,000		
Building and Leasehold Improvements	1,210,596		
Vehicles and Equipment	44,965		
	1,270,561	-	-
Accumulated Depreciation	106,345		
Net Property and Equipment	1,164,216	-	-
Total Assets	1,196,068	-	6,897
<u>Liabilities and Net Assets</u>			
Liabilities			
Accounts Payable	1,119		14
Cash Deficits			
Accrued Interest	1,393		
Accrued Wages			
Payroll Taxes and Benefits Payable			
Accrued Vacation			
Note Payable Shelby County State Bank			
Note Payable USDA	560,420		
Deferred Revenue			6,883
Total Liabilities	562,932	-	6,897
Net Assets			
Unrestricted			
Designated for Programs	29,340		
Undesignated	603,796		
Total Net Assets	633,136	-	-
Total Liabilities and Net Assets	\$ 1,196,068	\$ -	\$ 6,897

Designated Funds				
Child Care Quality Ratings System	Direct Cost Allocation Pools	Indirect Cost Allocation Pools	Property and Equipment	Undesignated
		\$ 9,327 17,571		\$ 731,059 697,597
\$ 22,189	\$ 855	11		1,574 23,757
<u>22,189</u>	<u>855</u>	<u>26,909</u>	<u>-</u>	<u>1,453,987</u>
			\$ 30,985 286,388 61,233	
-	-	-	378,606	-
-	-	-	160,922	-
-	-	-	217,684	-
<u>22,189</u>	<u>855</u>	<u>26,909</u>	<u>217,684</u>	<u>1,453,987</u>
7,455 14,734	6,333 35,065	22,200		811
				115,685 153,581 266,766
			137,013	
<u>22,189</u>	<u>41,398</u>	<u>22,200</u>	<u>137,013</u>	<u>536,843</u>
	(40,543)	4,709	80,671	917,144
-	(40,543)	4,709	80,671	917,144
<u>\$ 22,189</u>	<u>\$ 855</u>	<u>\$ 26,909</u>	<u>\$ 217,684</u>	<u>\$ 1,453,987</u>

WEST CENTRAL COMMUNITY ACTION  
Combining Statement of Activities  
For the Year Ended September 30, 2007

			Designated Funds	
	Total	Elimination of Internal Agency Amounts	CSBG 06-17CP	CSBG 07-17CP
<b>Revenues</b>				
Government Funding Sources				
U.S. Department of Labor	\$ 453,891			
U.S. Department of Energy	245,347			
U.S. Department of Health and Human Services	8,856,948		\$ 102,222	\$ 324,953
U.S. Department of Agriculture	1,637,892			
FEMA	42,115			
State and Local Grants and Contract Revenue	610,221			
Co-Funding Transfers	-		(102,222)	(324,953)
County Support	34,350			
Program Income and Donations	9,154			
Interest Income	41,353			
Other Revenue	224,519			
Investment in Plant	33,540			
In Kind Contributions	32,075			
Internal Cost Allocations	-	\$ (909,938)		
Total Support and Revenue	<u>12,221,405</u>	<u>(909,938)</u>	<u>-</u>	<u>-</u>
<b>Expenses</b>				
Personnel	4,353,289			
Fringe Benefits and Payroll Taxes	1,349,573			
Contract Labor	534,583	(202,990)		
Supplies	304,767	(4,463)		
Rent	368,895	(72,183)		
Equipment and Buildings	92,776	(32,187)		
Interest	34,455			
Travel	144,872	(2,275)		
Telephone	79,389	(17,216)		
Utilities	59,732	(25,082)		
Assistance to Individuals	4,075,451			
Other Direct Expenses	673,249	(3,338)		
In-Kind Professional Services	32,075			
Depreciation	116,113			
Loss on Sale of Fixed Assets	478,133			
Indirect Costs	-	(550,204)		
Total Expenses	<u>12,697,352</u>	<u>(909,938)</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Support and Revenue Over Expenses Before Transfers	(475,947)	-	-	-
Transfer (To) From Other Funds	-			
Increase (Decrease) in Net Assets	(475,947)	-	-	-
Net Assets - Beginning of Year	2,378,555			
Net Assets - End of Year	<u>\$ 1,902,608</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Designated Funds

LIHEAP 07-17P	Head Start		Wrap Around Child Care Grants		Head Start Parent Fund		Early Head Start Collaboration
	07CH-6020-40	07CH-6020-41	06-07	07-08	06-07	07-08	06-07
\$ 2,540,028	\$ 1,240,497	\$ 1,891,226	\$ 504,840	\$ 36,725			
1,727	14,503 11	7,536					\$ 1,923
					\$ 570	\$ 4,716	
	10,010	15,594					
	17,304	14,771					
<u>2,541,755</u>	<u>1,282,325</u>	<u>1,929,127</u>	<u>504,840</u>	<u>36,725</u>	<u>570</u>	<u>4,716</u>	<u>1,923</u>
150,141	727,136	1,065,213	307,893	20,927			827
57,405	224,956	376,932	102,064	10,246			252
	3,849	3,985					
4,257	34,153	31,728	2,544	17			
40,583	55,403	79,829	22,784				
16,241	10,155	8,295					
4,831	8,801	20,943					
2,128	10,028	20,318	1,328				
	10,748	21,812					
2,225,973	1,370	4,320					
18,404	78,452	129,556	25,182	2,261	293	3,322	731
	17,304	14,771					
21,792	99,970	151,425	43,045	3,274			113
<u>2,541,755</u>	<u>1,282,325</u>	<u>1,929,127</u>	<u>504,840</u>	<u>36,725</u>	<u>293</u>	<u>3,322</u>	<u>1,923</u>
-	-	-	-	-	277	1,394	-
					(1,388)	1,388	
-	-	-	-	-	(1,111)	2,782	-
					1,111		
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,782</u>	<u>\$ -</u>

(continued)

WEST CENTRAL COMMUNITY ACTION  
Combining Statement of Activities (Continued)  
For the Year Ended September 30, 2007

	Designated Funds			
	Weatherization Assistance Programs			
	DOE-06-17R	DOE-07-17R	HEAP-06-17R	HEAP-07-17R
Revenues				
Government Funding Sources				
U.S. Department of Labor				
U.S. Department of Energy	\$ 58,172	\$ 187,175		
U.S. Department of Health and Human Services			\$ 349,530	\$ 48,504
U.S. Department of Agriculture				
FEMA				
State and Local Grants and Contract Revenue				
Co-Funding Transfers				
County Support				
Program Income and Donations				
Interest Income				
Other Revenue				
Investment in Plant				
In Kind Contributions				
Internal Cost Allocations				
Total Support and Revenue	<u>58,172</u>	<u>187,175</u>	<u>349,530</u>	<u>48,504</u>
Expenses				
Personnel			89	68
Fringe Benefits and Payroll Taxes			27	19
Contract Labor	58,172	187,175	333,146	38,263
Supplies				
Rent				
Equipment and Buildings			15,356	
Interest				
Travel				
Telephone				
Utilities				
Assistance to Individuals				
Other Direct Expenses			900	10,145
In-Kind Professional Services				
Depreciation				
Loss on Sale of Fixed Assets				
Indirect Costs			12	9
Total Expenses	<u>58,172</u>	<u>187,175</u>	<u>349,530</u>	<u>48,504</u>
Excess (Deficiency) of Support and Revenue Over Expenses Before Transfers	-	-	-	-
Transfer (To) From Other Funds				
Increase (Decrease) in Net Assets	-	-	-	-
Net Assets - Beginning of Year	\$ -	\$ -	\$ -	\$ -
Net Assets - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Designated Funds

Utility Weatherization Assistance Programs				WIC	CACFP (Homes)	CACFP (Centers)
<u>IPL-06-17P</u>	<u>IPL-07-17P</u>	<u>MEC-07-17P</u>	<u>AQU-07-17P</u>	<u>5887 A 048</u>	<u>83-8011</u>	<u>83-8010</u>
				\$ 446,013	\$ 903,100	\$ 288,779
\$ 10,893	\$ 54,092	\$ 119,598	\$ 102,536		16,341	
				8,488		25,053
<u>10,893</u>	<u>54,092</u>	<u>119,598</u>	<u>102,536</u>	<u>454,501</u>	<u>919,441</u>	<u>313,832</u>
				251,588	101,932	8,979
				80,817	35,438	4,357
				25,625	1,147	
				20,376	8,065	2,952
				14,858	21	
				8,624	5,456	
				4,446	702	
				3,190	141	
10,893	54,092	119,598	102,536	747,278	296,144	
				10,074	4,837	
<u>10,893</u>	<u>54,092</u>	<u>119,598</u>	<u>102,536</u>	<u>34,903</u>	<u>14,424</u>	<u>1,400</u>
<u>10,893</u>	<u>54,092</u>	<u>119,598</u>	<u>102,536</u>	<u>454,501</u>	<u>919,441</u>	<u>313,832</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(continued)

WEST CENTRAL COMMUNITY ACTION  
Combining Statement of Activities (Continued)  
For the Year Ended September 30, 2007

	Designated Funds		
	Child Care Resource & Referral		Family Development
	ACFS-02-042	ACFS-02-042	FADSS-07-17P
<b>Revenues</b>			
Government Funding Sources			
U.S. Department of Labor			
U.S. Department of Energy			
U.S. Department of Health and Human Services	\$ 792,223	\$ 175,483	\$ 147,256
U.S. Department of Agriculture			
FEMA			
State and Local Grants and Contract Revenue			130,585
Co-Funding Transfers			(1,244)
County Support			
Program Income and Donations			
Interest Income			
Other Revenue	15,329	28,363	
Investment in Plant			
In Kind Contributions			
Internal Cost Allocations			
Total Support and Revenue	<u>807,552</u>	<u>203,846</u>	<u>276,597</u>
<b>Expenses</b>			
Personnel	211,231	67,232	149,282
Fringe Benefits and Payroll Taxes	65,512	21,360	49,964
Contract Labor	103,491	28,967	
Supplies	157,318	9,133	14,354
Rent	15,896	6,011	13,045
Equipment and Buildings	4,065	1,979	150
Interest			
Travel	31,490	12,027	15,495
Telephone	11,120	3,310	2,997
Utilities	1,295	596	
Assistance to Individuals			1,331
Other Direct Expenses	177,076	43,929	9,058
In-Kind Professional Services			
Depreciation			
Loss on Sale of Fixed Assets			
Indirect Costs	29,058	9,302	20,921
Total Expenses	<u>807,552</u>	<u>203,846</u>	<u>276,597</u>
Excess (Deficiency) of Support and Revenue Over Expenses Before Transfers	-	-	-
Transfer (To) From Other Funds			
Increase (Decrease) in Net Assets	-	-	-
Net Assets - Beginning of Year			
Net Assets - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Designated Funds

Family Development FADSS-08-17P	Senior Service America, Inc.		Project Helper 06-07	Project Share 06-07	I Care 06-07	H/M/S Empowerment	
	SAP-06-07	SAP 07-08				06-07	07-08
	\$ 370,626	\$ 83,265					
\$ 47,592						\$ 41,396	\$ 7,977
42,205	54,398	9,722	\$ 31,110		\$ 11,828		
				\$ 3,058			
				20,124	4,459		
89,797	425,024	92,987	31,110	23,182	16,287	41,396	7,977
51,230	329,541	72,928				9,871	3,919
17,062	41,745	8,671				2,073	1,934
598	866	147			11	265	34
4,720	4,344	1,134				1,508	496
	36						
5,128	5,012	493				1,941	715
810	601	163			16	364	153
341			10,591	15,875	22,090	23,609	
2,737	3,894	883			107	511	111
7,171	38,985	8,568				1,254	615
89,797	425,024	92,987	10,591	15,875	22,224	41,396	7,977
-	-	-	20,519	7,307	(5,937)	-	-
-	-	-	20,519	7,307	(5,937)	-	-
			19,238	11,173	20,496		
\$ -	\$ -	\$ -	\$ 39,757	\$ 18,480	\$ 14,559	\$ -	\$ -

(continued)



WEST CENTRAL COMMUNITY ACTION  
Combining Statement of Activities (Continued)  
For the Year Ended September 30, 2007

	Designated Funds			
	Pottawattamie Empowerment		C/M/M Empowerment	
	06-07	07-08	06-07	07-08
Revenues				
Government Funding Sources				
U.S. Department of Labor				
U.S. Department of Energy				
U.S. Department of Health and Human Services	\$ 246,682	\$ 65,362	\$ 76,732	\$ 16,252
U.S. Department of Agriculture				
FEMA				
State and Local Grants and Contract Revenue				
Co-Funding Transfers				
County Support				
Program Income and Donations				
Interest Income				
Other Revenue				
Investment in Plant				
In Kind Contributions				
Internal Cost Allocations				
Total Support and Revenue	<u>246,682</u>	<u>65,362</u>	<u>76,732</u>	<u>16,252</u>
Expenses				
Personnel	45,623	17,989	20,593	6,873
Fringe Benefits and Payroll Taxes	18,783	7,548	4,511	1,623
Contract Labor				
Supplies	4,761	300	298	227
Rent	6,691	3,021	1,406	530
Equipment and Buildings	570	57		
Interest				
Travel	3,553	2,448	2,612	911
Telephone	359	209	644	136
Utilities				
Assistance to Individuals	157,693	30,176	42,212	4,795
Other Direct Expenses	1,886	933	1,820	265
In-Kind Professional Services				
Depreciation				
Loss on Sale of Fixed Assets				
Indirect Costs	6,763	2,681	2,636	892
Total Expenses	<u>246,682</u>	<u>65,362</u>	<u>76,732</u>	<u>16,252</u>
Excess (Deficiency) of Support and Revenue Over Expenses Before Transfers	-	-	-	-
Transfer (To) From Other Funds				
Increase (Decrease) in Net Assets	-	-	-	-
Net Assets - Beginning of Year				
Net Assets - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

		Designated Funds				
Corner Counties Empowerment		Pottawattamie County Quality Rating	HMS Quality Improvement	HMS Dental	Community Food Assistance Program	Shelby County Early Childhood Center
06-07	07-08	06-07	06-07	06-07	06-07	
\$ 48,166	\$ 9,833					
		\$ 63,893	\$ 4,526	\$ 1,379	\$ 10,605	
392						\$ 57,166
48,558	9,833	63,893	4,526	1,379	10,605	57,166
14,842	5,153	20,565	2,019		6,269	368
3,449	1,211	6,210	299		1,868	68
299	21	992		1,379		1,996
1,111	426	7,771			1,551	
		42	1,065			3,163
						23,653
2,501	760	1,318				
804	432	18			4	
						10,168
18,700	1,050					
4,931	112	24,166	900		59	2,844
1,921	668	2,811	243		854	46
48,558	9,833	63,893	4,526	1,379	10,605	42,306
-	-	-	-	-	-	14,860
						(8,049)
-	-	-	-	-	-	6,811
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	22,529
						\$ 29,340

(continued)

WEST CENTRAL COMMUNITY ACTION  
Combining Statement of Activities (Continued)  
For the Year Ended September 30, 2007

	Designated Funds		
	Clarinda Early Childhood Center	Emergency Food and Shelter Program	
		2006	2007
Revenues			
Government Funding Sources			
U.S. Department of Labor			
U.S. Department of Energy			
U.S. Department of Health and Human Services			
U.S. Department of Agriculture			
FEMA		\$ 6,036	\$ 36,079
State and Local Grants and Contract Revenue			
Co-Funding Transfers		671	
County Support			
Program Income and Donations			
Interest Income		26	
Other Revenue	\$ 9,213		
Investment in Plant			
In Kind Contributions			
Internal Cost Allocations			
Total Support and Revenue	<u>9,213</u>	<u>6,733</u>	<u>36,079</u>
Expenses			
Personnel		33	1,276
Fringe Benefits and Payroll Taxes		8	376
Contract Labor			
Supplies	136		5
Rent			
Equipment and Buildings	1,597		
Interest	351		
Travel			
Telephone			26
Utilities	879		
Assistance to Individuals		6,661	33,687
Other Direct Expenses	16,300	27	535
In-Kind Professional Services			
Depreciation			
Loss on Sale of Fixed Assets			
Indirect Costs		4	174
Total Expenses	<u>19,263</u>	<u>6,733</u>	<u>36,079</u>
Excess (Deficiency) of Support and Revenue Over Expenses Before Transfers	(10,050)	-	-
Transfer (To) From Other Funds	<u>7,083</u>		
Increase (Decrease) in Net Assets	(2,967)	-	-
Net Assets - Beginning of Year	<u>2,967</u>		
Net Assets - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Designated Funds				
Child Care Quality Ratings System	Direct Cost Allocation Pools	Indirect Cost Allocation Pools	Property and Equipment	Undesignated
2007				
\$ 143,469				
	\$ 329,776			\$ 11,887
	600			6,895
		\$ 788		34,350
			\$ 33,540	210
				40,539
				30,328
	359,734	550,204		
143,469	690,110	550,992	33,540	124,209
1,901	321,025	358,733		
1,277	97,420	104,088		
	(19,475)			
	7,571	9,048		
	122,488	18,937		
4,676	40,076	2,561		
				10,451
152	3,924	7,737		275
	30,858	4,631		
	35,985			
129,890				14,546
5,239	22,252	63,325		8,530
			116,113	
			478,133	
334	43,936			
143,469	706,060	569,060	594,246	33,802
-	(15,950)	(18,068)	(560,706)	90,407
			7,295	(6,329)
-	(15,950)	(18,068)	(553,411)	84,078
	(24,593)	22,777	1,469,791	833,066
\$ -	\$ (40,543)	\$ 4,709	\$ 916,380	\$ 917,144

WEST CENTRAL COMMUNITY ACTION  
Schedule of Expenditures of Federal Awards  
For the Year Ended September 30, 2007

Federal Grantor / Pass-Through Grantor / Program Title	CFDA #	Grant Period	Federal Expenses
<b>Direct Federal Awards</b>			
U.S. Department of Health and Human Services			
Head Start	93.600	2/1/06 - 1/31/07	\$ 1,240,497
Head Start	93.600	2/1/07 - 1/31/08	1,891,226
			<u>3,131,723</u>
Federal Emergency Management Agency			
Emergency Food and Shelter National Board Program	97.024	1/1/06 - 12/31/06	6,036
Emergency Food and Shelter National Board Program	97.024	1/1/07 - 12/31/07	36,079
			<u>42,115</u>
<b>Indirect Federal Awards</b>			
U.S. Department of Health and Human Services			
Passed through Iowa Department of Human Services			
Wrap Around Grant	93.575	9/1/06 - 8/31/07	504,840
Wrap Around Grant	93.575	9/1/07 - 8/31/08	36,725
Child Care Resource & Referral Grant	93.575	7/1/06 - 6/30/07	792,223
Child Care Resource & Referral Grant	93.575	7/1/07 - 6/30/08	175,483
Child Care Resource & Referral Quality Rating Grant	93.575	10/1/06 - 9/30/07	143,469
			<u>1,652,740</u>
Passed through Iowa Department of Human Rights			
Family Development and Self-Sufficiency Program	93.558	7/1/06 - 6/30/07	147,256
Family Development and Self-Sufficiency Program	93.558	7/1/07 - 6/30/08	47,592
Low Income Home Energy Assistance Program	93.568	10/1/06 - 9/30/07	2,540,028
Low Income Home Energy Assistance Program	93.568	5/1/06 - 4/30/07	349,530
Low Income Home Energy Assistance Program	93.568	5/1/07 - 4/30/08	48,504
			<u>3,132,910</u>
Passed through Iowa Department of Human Rights			
Community Service Block Grant	93.569	10/1/05 - 3/31/07	102,222
Community Service Block Grant	96.569	10/1/06 - 3/31/08	324,953
			<u>427,175</u>
Passed through Cass/Mills/Montgomery Empowerment Area			
Temporary Assistance for Needy Families	93.558	7/1/06 - 6/30/07	76,732
Temporary Assistance for Needy Families	93.558	7/1/07 - 6/30/08	16,252
Passed through Pottawattamie Empowerment Area			
Temporary Assistance for Needy Families	93.558	7/1/06 - 6/30/07	246,682
Temporary Assistance for Needy Families	93.558	7/1/07 - 6/30/08	65,362
Passed through Harrison/Monona/Shelby Empowerment Area			
Temporary Assistance for Needy Families	93.558	7/1/06 - 6/30/07	41,396
Temporary Assistance for Needy Families	93.558	7/1/07 - 6/30/08	7,977
Passed through Corner Counties Empowerment Area			
Temporary Assistance for Needy Families	93.558	7/1/06 - 6/30/07	48,166
Temporary Assistance for Needy Families	93.558	7/1/07 - 6/30/08	9,833
			<u>512,400</u>
U.S. Department of Agriculture			
Passed through Iowa Department of Public Health			
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	10/1/06 - 9/30/07	444,963
Farmers Market	10.557	10/1/06 - 9/30/07	1,050
			<u>446,013</u>
Passed through Iowa Department of Education			
Child/Adult Care Food Program (Homes)	10.558	10/1/06 - 9/30/07	903,100
Child/Adult Care Food Program (Centers)	10.558	10/1/06 - 9/30/07	288,779
			<u>1,191,879</u>
U.S. Department of Labor			
Senior Service America, Inc.			
Senior Community Service Employment Program	17.235	10/1/06 - 7/31/07	370,626
Senior Community Service Employment Program	17.235	7/1/07 - 6/30/08	83,265
			<u>453,891</u>
U.S. Department of Energy and Energy Conservation Trust Fund			
Passed through Iowa Department of Human Rights			
Weatherization Assistance for Low-Income Persons	81.042	4/1/06 - 3/31/07	58,172
Weatherization Assistance for Low-Income Persons	81.042	4/1/07 - 3/31/08	187,175
			<u>245,347</u>
<b>Total Expenditures of Federal Awards</b>			<u><u>\$ 11,236,193</u></u>

**Note 1. Basis of Presentation**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of West Central Community Action and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the Basic Financial Statements.

NON-GAAP SUPPLEMENTAL INFORMATION

WEST CENTRAL COMMUNITY ACTION  
Iowa Department of Human Rights

**Community Service Block Grant No. 06-17CP**

Schedule of Grant/Contract Activity

For the Period From October 1, 2006 to March 31, 2007

	<u>Budget</u>	<u>Actual</u>
Co-Funded Programs		
Child and Adult Care Food Program	\$ 7,000	\$ 20,153
Family Development and Self-Sufficiency	37,756	26,924
Emergency Food and Shelter Program	1,000	671
Head Start	25,000	4,538
Outreach	319,425	352,482
Senior Aides	63,996	61,582
Weatherization Assistance		411
Women, Infants and Children	25,839	
Community Food Assistance Program		13,255
Food Assistance O/R Program	<u>6,894</u>	<u>6,894</u>
Total Expenditures	<u>\$ 486,910</u>	<u>\$ 486,910</u>

WEST CENTRAL COMMUNITY ACTION  
Iowa Department of Human Rights

Low Income Home Energy Assistance Program  
Contract LIHEAP-07-17-P

Schedule of Grant/Contract Activity  
For the Period From October 1, 2006 to September 30, 2007

Expenses	Budget	Actual
Regular Assistance	\$ 1,954,416	\$ 1,944,993
Emergency Cooling Assistance Program	144,388	142,358
Summer Fuel Delivery	138,622	138,622
Administration	312,025	315,782
Total	<u>\$ 2,549,451</u>	<u>\$ 2,541,755</u>



WEST CENTRAL COMMUNITY ACTION  
U.S. Department of Health and Human Services

**Head Start Grant No. 07CH 6020/40**  
Schedule of Grant/Contract Activity  
For the Period From February 1, 2006 to January 31, 2007

	Budget	Actual
Revenues		
Grant Revenue	\$ 3,299,180	\$ 3,299,180
Other Revenue	900	27,997
CSBG Support Revenue	36,034	11
Grantee's Contribution - In Kind	824,795	824,795
<b>Total Revenue</b>	<b>4,160,909</b>	<b>4,151,983</b>
Expenses - Grantor's Share		
Personnel	1,815,782	1,831,516
Fringe Benefits	735,248	661,660
Travel	29,500	36,154
Insurance	20,410	23,222
Equipment	30,295	40,112
Vehicle Costs	7,800	9,565
Pupil Transportation	92,358	112,564
Rent	164,536	153,969
Supplies	48,735	55,079
Consultants	23,183	42,648
Utilities and Telephone	66,603	63,086
Other	31,255	34,288
Indirect	270,409	263,325
<b>Total Grantor's Share</b>	<b>3,336,114</b>	<b>3,327,188</b>
Expenses - Grantee's Share		
Professional Volunteers	43,644	33,576
Non-Professional Volunteers	562,271	490,407
Mileage	126,000	234,182
Materials	90,020	63,120
Donated Space	2,860	3,510
<b>Total Grantee's Share</b>	<b>824,795</b>	<b>824,795</b>
<b>Total Expenses</b>	<b>4,160,909</b>	<b>4,151,983</b>
Less		
In Kind	824,795	824,795
Other Revenue	900	27,997
CSBG Support Revenue	36,034	11
<b>Net Grantor's Share</b>	<b>\$ 3,299,180</b>	<b>\$ 3,299,180</b>

**Summary by Functional Category**

	Budget	Percentage of Actual	Actual
Administration	\$ 403,205	9.57%	\$ 394,735
P.A. 20	38,578	0.78%	32,184
P.A. 22-26	2,857,397	69.65%	2,872,261
CSBG	36,034	0.00%	11
Other Revenue	900	0.68%	27,997
In Kind	824,795	20.00%	824,795
<b>Total Expenses</b>	<b>4,160,909</b>	<b>100.68%</b>	<b>4,151,983</b>
Less			
Other Revenue	900	0.68%	27,997
CSBG Support Revenue	36,034	0.00%	11
Net before In Kind	4,123,975	100.00%	4,123,975
Less In Kind	824,795		824,795
<b>Net Grantor's Expense</b>	<b>\$ 3,299,180</b>		<b>\$ 3,299,180</b>

WEST CENTRAL COMMUNITY ACTION  
Iowa Department of Human Services

**Wrap Around Child Care Grant**  
**Denison I Grant #BDPS-CC-06099**  
Schedule of Grant/Contract Activity  
For the Period From September 1, 2006 to August 31, 2007

	Budget	Actual
Expenses		
Wages and Benefits	\$ 37,903	\$ 39,471
Supplies	300	298
Facility Costs	2,067	
Telephone		167
Contracted Providers	3,750	3,920
Indirect	3,980	4,144
	<hr/>	<hr/>
Total	\$ 48,000	\$ 48,000
	<hr/>	<hr/>

**Wrap Around Child Care Grant**  
**Denison II Grant #BDPS-CC-06096**  
Schedule of Grant/Contract Activity  
For the Period From September 1, 2006 to August 31, 2007

	Budget	Actual
Expenses		
Wages and Benefits	\$ 37,125	\$ 35,751
Supplies	600	351
Facility Costs	2,292	5,510
Transportation	150	
Telephone	135	143
Contracted Providers	3,800	2,489
Indirect	3,898	3,756
	<hr/>	<hr/>
Total	\$ 48,000	\$ 48,000
	<hr/>	<hr/>

**Wrap Around Child Care Grant**  
**Onawa Grant #BDPS-CC-06108**  
Schedule of Grant/Contract Activity  
For the Period From September 1, 2006 to August 31, 2007

	Budget	Actual
Expenses		
Wages and Benefits	\$ 41,624	\$ 40,499
Supplies	150	544
Facility Costs		541
Contracted Providers	1,856	2,161
Indirect	4,370	4,255
	<hr/>	<hr/>
Total	\$ 48,000	\$ 48,000
	<hr/>	<hr/>

WEST CENTRAL COMMUNITY ACTION  
Iowa Department of Human Services

**Wrap Around Child Care Grant**  
**Atlantic Grant #BDPS-CC-06098**  
Schedule of Grant/Contract Activity  
For the Period From September 1, 2006 to August 31, 2007

	Budget	Actual
Expenses		
Wages and Benefits	\$ 43,295	\$ 43,345
Supplies	159	101
Indirect	4,546	4,554
Total	<u>\$ 48,000</u>	<u>\$ 48,000</u>

**Wrap Around Child Care Grant**  
**Glenwood Grant #BDPS-CC-06095**  
Schedule of Grant/Contract Activity  
For the Period From September 1, 2006 to August 31, 2007

	Budget	Actual
Expenses		
Wages and Benefits	\$ 43,439	\$ 40,738
Supplies		97
Facility Costs		2,810
Transportation		75
Indirect	4,561	4,280
Total	<u>\$ 48,000</u>	<u>\$ 48,000</u>

**Wrap Around Child Care Grant**  
**Red Oak Grant #BDPS-CC-06093**  
Schedule of Grant/Contract Activity  
For the Period From September 1, 2006 to August 31, 2007

	Budget	Actual
Expenses		
Wages and Benefits	\$ 40,785	\$ 38,506
Supplies	300	246
Facility Costs		3,364
Transportation		25
Telephone		320
Contracted Providers	2,633	1,494
Indirect	4,282	4,045
Total	<u>\$ 48,000</u>	<u>\$ 48,000</u>

WEST CENTRAL COMMUNITY ACTION  
Iowa Department of Human Services

**Wrap Around Child Care Grant**  
**Council Bluffs I Grant #BDPS-CC-06097**  
Schedule of Grant/Contract Activity

For the Period From September 1, 2006 to August 31, 2007

	Budget	Actual
Expenses		
Wages and Benefits	\$ 43,348	\$ 41,363
Supplies	100	142
Facility Costs		1,566
Transportation		35
Telephone		549
Indirect	4,552	4,345
Total	<u>\$ 48,000</u>	<u>\$ 48,000</u>

**Wrap Around Child Care Grant**  
**Council Bluffs II Grant #BDPS-CC-06100**  
Schedule of Grant/Contract Activity

For the Period From September 1, 2006 to August 31, 2007

	Budget	Actual
Expenses		
Wages and Benefits	\$ 40,558	\$ 41,130
Supplies	300	879
Facility Costs	2,733	1,566
Transportation	150	105
Indirect	4,259	4,320
Total	<u>\$ 48,000</u>	<u>\$ 48,000</u>

**Wrap Around Child Care Grant**  
**Clarinda Grant #BDPS-CC-06158**  
Schedule of Grant/Contract Activity

For the Period From September 1, 2006 to August 31, 2007

	Budget	Actual
Expenses		
Wages and Benefits	\$ 34,558	\$ 33,887
Supplies	775	768
Facility Costs	2,310	2,126
Transportation	150	
Contracted Providers	6,578	7,660
Indirect	3,629	3,559
Total	<u>\$ 48,000</u>	<u>\$ 48,000</u>

WEST CENTRAL COMMUNITY ACTION  
Iowa Department of Human Services

**Wrap Around Child Care Grant**  
**Shenandoah Grant #BDPS-CC-06159**  
Schedule of Grant/Contract Activity

For the Period From September 1, 2006 to August 31, 2007

	Budget	Actual
Expenses		
Wages and Benefits	\$ 34,222	\$ 33,092
Supplies	775	654
Facility Costs	1,650	3,200
Transportation	150	60
Telephone		149
Contracted Providers	7,610	7,370
Indirect	3,593	3,475
	<hr/>	<hr/>
Total	\$ 48,000	\$ 48,000
	<hr/>	<hr/>

**Wrap Around Child Care Grant**  
**Woodbine Grant #BDPS-CC-06160**  
Schedule of Grant/Contract Activity

For the Period From September 1, 2006 to August 31, 2007

	Budget	Actual
Expenses		
Wages and Benefits	\$ 42,496	\$ 38,160
Supplies	775	538
Facility Costs	150	2,100
Transportation	117	
Indirect	4,462	4,008
	<hr/>	<hr/>
Total	\$ 48,000	\$ 44,806
	<hr/>	<hr/>

WEST CENTRAL COMMUNITY ACTION  
Iowa Department of Human Rights

**Weatherization Assistance Programs**  
**Contract DOE-06-17P**  
Schedule of Grant/Contract Activity  
For the Period From April 1, 2006 to March 31, 2007

	Budget	Actual
Expenses		
Administration	\$ 23,348	\$ 23,347
Health and Safety	54,064	51,659
Support	70,083	86,234
Labor	73,087	75,110
Materials	73,087	57,319
Total Expenses	<u>\$ 293,669</u>	<u>\$ 293,669</u>

**Weatherization Assistance Programs**  
**Contract HEAP 06-17P**  
Schedule of Grant/Contract Activity  
For the Period From April 1, 2006 to March 31, 2007

	Budget	Actual
Expenses		
Administration	\$ 21,000	\$ 6,480
Health and Safety	73,729	144,978
Support	95,574	67,252
Labor	99,670	82,020
Materials	99,670	73,612
Equipment	14,873	14,873
Support Assistance	300	215
Pollution Insurance		
Training	4,700	1,800
Total Expenses	<u>\$ 409,516</u>	<u>\$ 391,230</u>

WEST CENTRAL COMMUNITY ACTION  
Iowa Department of Human Rights

**Utility Weatherization Assistance Programs**  
**Contract IPL-06-17P**

Schedule of Grant/Contract Activity  
For the Period From January 1, 2006 to December 31, 2006

	Budget	Actual
Expenses		
Administration	\$ 3,515	\$ 3,510
Support	7,032	7,011
Labor	29,887	32,919
Materials	29,887	26,702
Total Expenses	<u>\$ 70,321</u>	<u>\$ 70,142</u>

**Utility Weatherization Assistance Programs**  
**Contract MEC-06-17P**

Schedule of Grant/Contract Activity  
For the Period From January 1, 2006 to December 31, 2006

	Budget	Actual
Expenses		
Administration	\$ 5,980	\$ 5,980
Support	11,960	11,955
Labor	50,829	44,531
Materials	50,829	57,131
Total Expenses	<u>\$ 119,598</u>	<u>\$ 119,597</u>

**Utility Weatherization Assistance Programs**  
**Contract AQU-06-17P**

Schedule of Grant/Contract Activity  
For the Period From January 1, 2006 to December 31, 2006

	Budget	Actual
Expenses		
Administration	\$ 5,017	\$ 5,017
Support	10,033	10,029
Labor	42,640	40,444
Materials	42,640	44,839
Total Expenses	<u>\$ 100,330</u>	<u>\$ 100,329</u>

WEST CENTRAL COMMUNITY ACTION  
Iowa Department of Public Health

**Special Supplemental Food Program for Women, Infants and Children**  
**Contract 5887 A 048**

Schedule of Grant/Contract Activity  
For the Period From October 1, 2006 to September 30, 2007

	Budget	Actual
Expenses		
Grantor's Share		
Salaries and Benefits	\$ 340,575	\$ 331,576
Contracted Services	4,900	3,190
Other	77,082	76,414
Indirect	35,761	34,833
Total Grantor's Share	458,318	446,013
Local Share		
Other	2,504	1,911
Total Local Share	2,504	1,911
Total Expenses	\$ 460,822	\$ 447,924

**Breast Pump Expenditures**

Schedule of Activity  
For the Period From October 1, 2006 to September 30, 2007

Expenditures	\$ -	\$ 6,577
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WEST CENTRAL COMMUNITY ACTION  
Iowa Department of Education

**Child and Adult Care Food Programs**  
Schedule of Expenses Compared to Budget  
**Day Care Homes - Contract 83-8011**

For the Period From October 1, 2006 to September 30, 2007

	Budget	Actual
Expenses		
Personnel	\$ 140,830	\$ 137,369
Supplies	696	1,147
Transportation	5,322	5,456
Rent/Utilities	6,870	8,206
Communications	4,356	3,955
Other	5,639	1,606
Indirect	14,787	14,424
	178,500	172,163
Food Costs - Home Providers	754,596	747,278
Total Expenses	933,096	919,441
Less: CSBG Co-Funded	9,180	16,341
Net Funded by Grant	\$ 923,916	\$ 903,100

**Child Care Centers - Contract 83-8010**

For the Period From October 1, 2006 to September 30, 2007

	Budget	Actual
Expenses		
Food Costs	\$ 294,307	\$ 285,297
Kitchen Supplies and Other Costs	9,319	10,847
Rent	2,952	2,952
Food Service Labor and Benefits	16,467	13,336
Indirect	1,729	1,400
Total Expenses	324,774	313,832
Less: Other Funding	34,296	25,053
Net Funded by Grant	\$ 290,478	\$ 288,779

WEST CENTRAL COMMUNITY ACTION  
Iowa Department of Human Services

**Child Care Resource and Referral Program  
Grant ACFS-02-042**

Schedule of Grant/Contract Activity  
For the Period From July 1, 2006 to June 30, 2007

	Budget	Actual
Revenues		
Grants and Contracts	\$ 972,691	\$ 936,606
In Kind	174,714	174,714
Training		16,912
Regional Home Consultant	6,327	6,327
CCR&R Carryover	22,962	26,962
		<hr/>
Total Revenue	1,176,694	1,161,521
		<hr/>
Child Care Resource and Referral Expenses		
Salaries and Wages	229,622	216,425
Fringe Benefits	75,889	67,298
Office Supplies/Dues/Fees/Educational Materials	12,434	34,058
Printing/Photocopy/Postage/Telephone	17,616	17,939
Travel - In Area	8,249	6,868
Travel - Out of Area	11,250	13,821
Equipment Purchase/Rental/Maintenance/Insurance	396	449
Space/Utilities/Maintenance	11,094	11,638
Advertising	460	1,620
Quality Rating Grants	76,000	75,612
Subcontractor Expenses	165,979	142,821
Subcontractor Provider Training/Child Net	84,884	100,844
Indirect - Agency	32,111	29,866
		<hr/>
Total Child Care Resource and Referral Expenses	725,984	719,259
		<hr/>
Infant/Toddler Expenses		
IOWA PITC Training	61,750	70,051
Salaries and Wages	39,726	39,177
Fringe Benefits	18,018	13,208
Space/Utilities/Maintenance	3,840	3,188
Dues/Fees/Registrations	2,000	854
Printing/Photocopy	840	642
Travel - In Area	8,400	2,854
Travel - Out of Area	3,401	2,761
Equipment Purchase/Rental/Maintenance	4,060	1,556
Postage/Office Supplies/Advertising/Other	3,877	2,984
Telephone	720	423
Educational Materials	1,974	190
Indirect - Agency	6,063	5,509
		<hr/>
Total Infant/Toddler Expenses	\$ 154,669	\$ 143,397
		<hr/>

(Continued)

WEST CENTRAL COMMUNITY ACTION  
Iowa Department of Human Services

(Continued)

**Child Care Resource and Referral Program  
Grant ACFS-02-042**

Schedule of Grant/Contract Activity  
For the Period From July 1, 2006 to June 30, 2007

	<u>Budget</u>	<u>Actual</u>
Regional Home Consultant		
Salaries and Wages	\$ 26,832	\$ 25,960
Fringe Benefits	6,044	5,698
Postage/Photocopy		679
Office Supplies		77
Dues/Fees		455
Travel - In Area		478
Travel - Out of Area		699
Space/Utilities/Maintenance		840
Telephone		933
Home Consultant Subcontractor	20,000	20,000
Indirect - Agency	<u>3,451</u>	<u>3,332</u>
Total Regional Home Consultant	56,327	59,151
Business Start Up Kits	15,000	15,000
Parent Services	50,000	50,000
In Kind Contributions	<u>174,714</u>	<u>174,714</u>
	<u><u>\$ 1,176,694</u></u>	<u><u>\$ 1,161,521</u></u>

WEST CENTRAL COMMUNITY ACTION  
Iowa Department of Human Rights  
Division of Community Action Agencies

**Family Development and Self-Sufficiency Grant**  
**Contract FaDSS-07-17-FP**

Schedule of Grant/Contract Activity  
For the Period From July 1, 2006 to June 30, 2007

	Budget	Actual
Revenues		
Grant Revenue	\$ 360,480	\$ 360,480
CSBG Support	16,886	1,207
In Kind		19,740
	<hr/>	<hr/>
Total Revenue	<u>377,366</u>	<u>381,427</u>
Expenses		
Indirect Costs - Administrative	28,001	27,912
Personnel Wages	183,000	182,719
Benefits	83,000	82,479
Travel	25,000	20,493
Space Costs/Utilities/Telephone	26,640	21,420
Third-Party Payments	1,800	1,331
Professional Volunteers		19,740
Other Costs	29,925	25,333
	<hr/>	<hr/>
Total Expenses	377,366	381,427
Less: Supported by CSBG Funds	16,886	1,207
Less: Supported by In-Kind Revenue		19,740
	<hr/>	<hr/>
Total Federal and State Expenses	<u>\$ 360,480</u>	<u>\$ 360,480</u>

WEST CENTRAL COMMUNITY ACTION  
U.S. Department of Labor

**Senior Service of America, Inc.**  
Senior Aides (Title V) Program Grant  
Schedule of Grant/Contract Activity  
For the Period From October 1, 2006 to July 31, 2007

	<u>Budget</u>	<u>Actual</u>
Expenses		
Personnel		
Wages	\$ 295,591	\$ 296,543
Fringe Benefits		
FICA	22,612	22,688
Workers' Compensation	8,876	8,783
Physicals	375	392
Program - Other		
Sponsor Staff Cost	10,186	10,186
Transportation	2,700	3,481
Other	550	764
Project Administration		
Other Admin Costs	<u>27,789</u>	<u>27,789</u>
Total Federal Share	368,679	370,626
Local Expenses		
In Kind Component	<u>40,908</u>	<u>54,297</u>
Total Expenses	<u><u>\$ 409,587</u></u>	<u><u>\$ 424,923</u></u>

WEST CENTRAL COMMUNITY ACTION  
Iowa Department of Human Services

**Child Care Resource & Referral Quality Ratings System**  
Schedule of Grant/Contract Activity

For the Period From October 1, 2006 to September 30, 2007

	Budget	Actual
Expenses		
Wages and Benefits	\$ 3,460	\$ 3,178
Equipment	10,000	4676
Travel	200	152
Training	6,300	2,342
Quality Grants	129,324	129,890
Other	2,955	2,897
Indirect	363	334
Total	<u>\$ 152,602</u>	<u>\$ 143,469</u>

WEST CENTRAL COMMUNITY ACTION  
Iowa Department of Human Services

**Empowerment Programs**  
**Pottawattamie Empowerment**  
Schedule of Grant/Contract Activity  
For the Period From July 1, 2006 to June 30, 2007

	Budget	Actual
Expenses		
Personnel Wages	\$ 63,839	\$ 63,835
Benefits	26,160	26,154
Supplies	5,155	5,150
Rent	8,350	8,332
Equipment Purchase/Rental/Maintenance	570	570
Travel	5,090	5,082
Telephone	648	609
Other Direct Expenses	2,756	2,753
Assistance	105,416	105,305
Home Care Subsidy	31,644	31,644
Center Care Subsidy	37,800	37,795
Indirect	9,475	9,475
Total	<u>\$ 296,903</u>	<u>\$ 296,704</u>

**Cass/Mills/Montgomery Empowerment**  
Schedule of Grant/Contract Activity  
For the Period From July 1, 2006 to June 30, 2007

	Budget	Actual
Expenses		
Personnel Wages	\$ 26,805	\$ 27,239
Benefits	5,998	6,019
Supplies	420	420
Rent	2,230	2,098
Educational/Resource Materials	1,200	1,010
Travel	3,750	3,479
Telephone	1,020	995
Other Direct Expenses	1,172	806
Assistance	51,980	52,085
Indirect	3,477	3,500
Total	<u>\$ 98,052</u>	<u>\$ 97,651</u>

WEST CENTRAL COMMUNITY ACTION  
Iowa Department of Human Services

**Empowerment Programs**  
**Corner Counties Empowerment**  
Schedule of Grant/Contract Activity  
For the Period From July 1, 2006 to June 30, 2007

	Budget	Actual
Expenses		
Personnel Wages	\$ 17,253	\$ 17,718
Benefits	4,048	4,138
Supplies	637	324
Rent	3,430	2,054
Travel	2,600	3,110
Telephone	816	1,008
Other Direct Expenses	4,782	5,165
Assistance	19,500	19,500
Indirect	2,241	2,298
	<hr/>	<hr/>
Total	\$ 55,307	\$ 55,315
	<hr/>	<hr/>

**Harrison/Monona/Shelby Empowerment**  
Schedule of Grant/Contract Activity  
For the Period From July 1, 2006 to June 30, 2007

	Budget	Actual
Expenses		
Personnel Wages	\$ 12,803	\$ 11,033
Benefits	7,176	7,920
Supplies	420	282
Rent	1,920	2,101
Travel	2,360	2,092
Telephone	480	483
Other Direct Expenses	669	527
Assistance	25,000	23,609
Indirect	2,118	1,997
	<hr/>	<hr/>
Total	\$ 52,946	\$ 50,044
	<hr/>	<hr/>



WEST CENTRAL COMMUNITY ACTION  
U.S. Department of Housing and Urban Development

**Emergency Food And Shelter Program**  
Schedule of Grant/Contract Activity  
For the Period From January 1, 2006 to December 31, 2006

	<u>Budget</u>	<u>Actual</u>
Revenue		
Grant Revenue	\$ 47,295	\$ 47,295
Interest Income		30
CSBG Co-Funding		668
	<u>47,295</u>	<u>47,993</u>
Total Revenue	<u>47,295</u>	<u>47,993</u>
Expenses		
Administrative Costs	947	1,616
Cass County	7,647	7,647
Crawford County	7,706	7,725
Fremont County	2,330	2,330
Harrison County	4,735	4,735
Mills County	4,093	4,094
Monona County	5,969	5,969
Montgomery County	3,709	3,710
Page County	6,964	6,964
Shelby County	3,195	3,203
	<u>47,295</u>	<u>47,993</u>
Total Expenses	<u>\$ 47,295</u>	<u>\$ 47,993</u>

U.S. DEPARTMENT OF AGRICULTURE

Certification Regarding Debarment, Suspension, and Other  
Responsibility Matters - Primary Covered Transactions

This certification is required by the regulations implementing Executive Order 12549, Debarment and Suspension, 7 CFR Part 3017, Section 3017.510, Participants' responsibilities. The regulations were published as Part IV of the January 30, 1989 Federal Register (pages 4722-4733). Copies of the regulations may be obtained by contacting the Department of Agriculture agency offering the proposed covered transaction.

(BEFORE COMPLETING CERTIFICATION, READ INSTRUCTIONS ON REVERSE)

- (1) The prospective primary participant certifies to the best of its knowledge and belief, that it and its principals:
- (a) are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
  - (b) have not within a three-year period preceding this proposal been convicted of or had a civil judgement rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
  - (c) are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State or local) with commission of any of the offenses enumerated in paragraph (1)(b) of this certification; and
  - (d) have not within a three-year period preceding this application/proposal had one or more public transactions (Federal, State or local) terminated for cause or default.
- (2) Where the prospective primary participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal.

WILLIAMS & COMPANY

Organization Name

PR/Award Number or Project Name

DAVID D. RADKE, CPA

Name(s) and Title(s) of Authorized Representative(s)

*David Radke*

Signature(s)

*3-17-08*

Date

WEST CENTRAL COMMUNITY ACTION  
Schedule of Revenue and Expenses  
Direct Cost Allocations Pools  
For the Year Ended September 30, 2007

	Total	Weatherization	Central Space Costs	Photocopy Costs	Postage Allocation	Outreach Costs
<b>Revenue</b>						
Reimbursed by Programs	359,734	202,990	40,900	8,259	2,333	105,252
Community Service Block Grant Support	329,776					329,776
Contributions	600	300				300
In Kind Donations	229,867					229,867
Total Support and Revenue	919,977	203,290	40,900	8,259	2,333	665,195
<b>Expenses</b>						
Personnel	321,025	147,440				173,585
Fringe Benefits and Payroll Taxes	97,420	40,818				56,602
Supplies	7,571	2,189	37	2,470	683	2,192
Rent	122,488	12,591	19,836			90,061
Building Maintenance	24,169		8,246			15,923
Equipment Maintenance	6,565	3,176		2,897	492	
Equipment Lease	9,311	126		2,892	1,158	5,135
Insurance	5,876		1,948			3,928
Travel and Vehicle Expense	3,924	10				3,914
Telephone	30,858	1,875	883			28,100
Utilities	35,985		9,950			26,035
Indirect	43,936	19,777				24,159
Other Direct Expenses	(3,068)	(8,762)				5,694
Total Expenses	706,060	219,240	40,900	8,259	2,333	435,328
<b>In Kind</b>						
Nonprofessional Volunteers	6,363					6,363
Clothing	101,550					101,550
Food	60,265					60,265
Christmas Adoption	61,689					61,689
Total In Kind	229,867	-	-	-	-	229,867
Total Expenses and In Kind	935,927	219,240	40,900	8,259	2,333	665,195
	\$ (15,950)	\$ (15,950)	\$ -	\$ -	\$ -	\$ -

WEST CENTRAL COMMUNITY ACTION  
Schedule of Revenue and Expenses  
Indirect Cost Allocations Pool  
For the Year Ended September 30, 2007

Revenue		
Interest Income	\$	788
Indirect Cost Reimbursements from Programs		
Low Income Home Energy Assistance Program	\$	21,792
Head Start		251,395
Wrap Around Child Care Grant		46,319
Early Head Start Collaboration		113
Weatherization Assistance HEAP		21
Women, Infants and Children		34,903
Child and Adult Care Food Program - Homes		14,424
Child and Adult Care Food Program - Centers		1,400
Child Care Resource and Referral		38,360
Family Development and Self-Sufficiency		28,092
Senior Service America, Inc.		47,553
H/M/S Empowerment		1,869
Pottawattamie Empowerment		9,444
C/M/M Empowerment		3,528
Corner Counties Empowerment		2,589
Pottawattamie County Quality Rating		2,811
H/M/S Quality Improvement		243
Community Food Assistance Program		854
Shelby County Early Childhood Center		46
Emergency Food and Shelter Program		178
Child Care Quality Ratings System		334
Weatherization Cost Allocation Pool		19,777
Outreach Cost Allocation Pool		24,159
Total Indirect Cost Reimbursements from Programs		<u>550,204</u>
Total Support and Revenue		550,992
Expenses		
Salaries and Wages		358,733
Fringe Benefits and Payroll Taxes		104,088
Supplies		9,048
Rent		18,937
Equipment and Buildings		2,561
Travel		7,737
Telephone		4,631
Advertising		762
Photocopy		3,916
Postage		9,159
Subscriptions/Publications		1,330
Dues/Fees		2,544
Consultants		4,432
Computer Expenses		95
Registration Fee and Training		5,926
Audit and Professional Fees		18,400
Insurance		8,814
Board Expenses		6,081
Attorney Fees		753
Miscellaneous		1,113
Total Expenses		<u>569,060</u>
Deficit of Revenues over Expenses		(18,068)
Net Assets - Beginning of Year		<u>22,777</u>
Net Assets - End of Year	\$	<u>4,709</u>

WEST CENTRAL COMMUNITY ACTION  
Schedule of Revenue and Expenses  
Indirect Reimbursement from Programs  
For the Year Ended September 30, 2007

Program	Wages and Fringe Benefits	Indirect Cost
Low Income Home Energy Assistance Program	\$ 207,546	\$ 21,792
Head Start	2,394,237	251,395
Wrap Around Child Care Grant	441,130	46,319
Early Head Start Collaboration	1,079	113
Weatherization Assistance HEAP	203	21
Women, Infants and Children	332,405	34,903
Child and Adult Care Food Program - Homes	137,370	14,424
Child and Adult Care Food Program - Centers	13,336	1,400
Child Care Resource and Referral	365,335	38,360
Family Development and Self-Sufficiency	267,538	28,092
Senior Service America, Inc.	452,885	47,553
H/M/S Empowerment	17,797	1,869
Pottawattamie Empowerment	89,943	9,444
C/M/M Empowerment	33,600	3,528
Corner Counties Empowerment	24,655	2,589
Pottawattamie County Quality Rating	26,775	2,811
H/M/S Quality Improvement	2,318	243
Community Food Assistance Program	8,137	854
Shelby County Early Childhood Center	436	46
Emergency Food and Shelter Program	1,693	178
Child Care Quality Ratings System	3,178	334
Weatherization Cost Allocation Pool	188,357	19,777
Outreach Cost Allocation Pool	230,088	24,159
	<u>\$ 5,240,041</u>	<u>550,204</u>
Total Wages and Benefits		5,240,041
Indirect Cost Percentage		<u>10.50%</u>
Total Indirect Reimbursement Charged to Programs		<u>\$ 550,204</u>

WEST CENTRAL COMMUNITY ACTION  
Schedule of Revenue and Expenses  
Indirect Reimbursement from Programs  
For the Year Ended September 30, 2007

Support and Revenue		
County Support		
Cass	\$	3,000
Crawford		2,500
Fremont		3,000
Harrison		4,350
Mills		2,000
Monona		2,000
Montgomery		2,500
Page		3,000
Pottawattamie		10,000
Shelby		2,000
Total County Support		<u>\$ 34,350</u>
Donations		210
Interest Income		40,539
Other		29,083
Food Pantry and Christmas Adoption Donations		<u>20,027</u>
Total Revenue		<u>124,209</u>
Expenses		
Food Pantry and Christmas Adoption		14,546
Interest		10,451
Other		8,805
Total Expenses		<u>33,802</u>
Excess of Support and Revenue Over Expenses Before Transfers		90,407
Transfers		
Transfer of Remaining Cash from Clarinda Early Childhood Center		7,785
Principal Payments on Loans		<u>(14,114)</u>
		<u>(6,329)</u>
Excess of Support and Revenue Over Expenses and Transfers		84,078
Net Assets - Beginning of Year		<u>833,066</u>
Net Assets - End of Year	\$	<u><u>917,144</u></u>

OMB CIRCULAR A-133 COMPLIANCE SECTION

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL  
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

To the Board of Directors  
West Central Community Action  
Harlan, Iowa

**Compliance:**

We have audited the compliance of West Central Community Action with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to its major federal program for the year ended September 30, 2007. West Central Community Action's major federal program is identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of West Central Community Action's management. Our responsibility is to express an opinion on the Organizations' compliance based on our audit.

We conducted our audit of compliance in accordance with U.S. generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about West Central Community Action's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Organization's compliance with those requirements.

In our opinion, West Central Community Action complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended September 30, 2007.

**Internal Control over Compliance:**

The management of West Central Community Action is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered West Central Community Action's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of West Central Community Action's internal control over compliance.



A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information of the audit committee, management, Department of Human Services, federal awarding agencies, and pass-through entities and is not intended to be used by anyone other than these specified parties.

*Willcove & Company P.C.*  
Certified Public Accountants

Sioux City, Iowa  
March 14, 2008



1009 Iowa Avenue  
P.O. Box 238  
Onawa, IA 51040  
Phone (712) 423-2616  
Fax (712) 423-2626

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND ON INTERNAL  
CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of Directors  
West Central Community Action  
Harlan, Iowa

We have audited the financial statements of West Central Community Action as of and for the year ended September 30, 2007, and have issued our report thereon dated March 14, 2008. We conducted our audit in accordance with U.S. generally accepted auditing standards, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance:**

As part of obtaining reasonable assurance about whether West Central Community Action's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

**Internal Control Over Financial Reporting:**

In planning and performing our audit, we considered West Central Community Action's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of West Central Community Action's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of West Central Community Action's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects West Central Community Action's ability to initiate, authorize, record, process or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of West Central Community Action's financial statements that is more than inconsequential will not be prevented or detected by West Central Community Action's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by West Central Community Action's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

This report is intended solely for the information of the audit committee, management, Department of Human Services, federal awarding agencies, and pass-through entities and is not intended to be used by anyone other than these specified parties.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of West Central Community Action during the course of our audit. If you have any questions concerning any of the above matters, we shall be pleased to discuss them with you at your convenience.

*William J. Company P.C.*  
Certified Public Accountants

Sioux City, Iowa  
March 14, 2008

WEST CENTRAL COMMUNITY ACTION  
Schedule of Findings and Questioned Costs  
For the Year Ended September 30, 2007

Section I --- Summary of Auditors' Results

- (a) An unqualified opinion was issued on compliance with requirements applicable to its major program.
- (b) No significant deficiencies or material weaknesses in internal control over major programs were disclosed by the audit of the financial statements.
- (c) The audit did not disclose any non-compliance which is material to the financial statements.
- (d) No significant deficiencies or material weaknesses in internal control over financial reporting were identified.
- (e) The audit disclosed no audit findings which are required to be reported in accordance with Office of Management and Budget Circular A-133, Section .510(a).
- (f) Major programs were as follows:  
CFDA Number 93.600 – Head Start
- (g) The dollar threshold used to distinguish between Type A and Type B programs was \$337,086.
- (h) West Central Community Action qualified as a low-risk auditee.

Section II ---Financial Statement Findings

No matters were reported.

Section III – Federal Award Findings and Questioned Costs

No matters were reported.

WEST CENTRAL COMMUNITY ACTION  
Schedule of Prior Year Audit Findings  
For the Year Ended September 30, 2007

There were no audit findings in the prior year.